

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** April 1, 2024

**SUBJECT:** Henderson County Public Schools Financial Reports –  
February 2024

**PRESENTER:** Samantha R. Reynolds, Finance Director

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

Attached is the Henderson County Public Schools February 2024 Local Current Expense Fund / Other Restricted Funds Report for the Board's information.

**BOARD ACTION REQUESTED:**

Request that the Board consider approving the Henderson County Public Schools February 2024 Financial Reports as presented.

***Suggested Motion:***

***I move that the Board of Commissioners approve the Henderson County Public Schools February 2024 Financial Reports as presented.***

**HENDERSON COUNTY PUBLIC SCHOOLS  
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS  
as of February 29, 2024**

	LOCAL CURRENT EXPENSE FUND		OTHER RESTRICTED FUND		Combined Total	Prior YTD
	Budget	YTD Activity	Budget	YTD Activity		
<b>REVENUES:</b>						
3200 State Sources	\$ -	\$ -	\$ 8,000	\$ 6,263	\$ 6,263	\$ 8,000
3700 Federal Sources-Restricted	-	-	1,522,494	382,898	382,898	323,994
3800 Other Federal-ROTC	-	-	106,000	83,889	83,889	69,127
4100 County Appropriation	32,878,000	26,302,400	-	-	26,302,400	25,102,400
4200 Local -Tuition/Fees	-	-	55,000	30,780	30,780	35,395
4400 Local-Unrestricted	705,000	375,026	152,579	124,177	499,203	526,092
4800 Local-Restricted	-	-	1,495,169	1,096,400	1,096,400	478,130
4900 Fund Balance Appropriated/Transfer From school	2,001,317	-	132,816	32,238	32,238	-
<b>TOTAL FUND REVENUES</b>	<b>\$ 35,584,317</b>	<b>\$ 26,677,426</b>	<b>\$ 3,472,059</b>	<b>\$ 1,756,645</b>	<b>\$ 28,434,071</b>	<b>\$ 26,543,138</b>
<b>EXPENDITURES:</b>						
<b>Instructional Services:</b>						
5100 Regular Instructional Services	\$ 9,934,680	\$ 5,192,870	\$ 680,806	\$ 285,851	\$ 5,478,720	\$ 5,951,994
5200 Special Populations Services	1,378,356	685,694	935,525	292,449	978,143	866,084
5300 Alternative Programs and Services	183,243	92,339	377,954	179,968	272,308	257,690
5400 School Leadership Services	3,114,291	2,072,496	12,513	12,092	2,084,589	1,960,706
5500 Co-Curricular Services	890,423	425,305	390,727	111,875	537,180	418,040
5800 School-Based Support Services	1,911,109	1,383,985	9,500	1,450	1,385,434	999,414
<b>Total Instructional Services</b>	<b>\$ 17,412,102</b>	<b>\$ 9,852,689</b>	<b>\$ 2,407,024</b>	<b>\$ 883,685</b>	<b>\$ 10,736,374</b>	<b>\$ 10,453,928</b>
<b>System-Wide Support Services:</b>						
6100 Support and Development Services	\$ 312,404	\$ 197,354	\$ 6,500	\$ 6,890	\$ 204,244	\$ 188,529
6200 Special Population Support	183,034	147,579	116,579	74,801	222,380	155,742
6300 Alternative Programs	106,286	70,382	431	431	70,813	64,623
6400 Technology Support Services	1,287,752	885,445	92,281	69,912	955,357	860,714
6500 Operational Support Services	9,491,369	5,462,847	425,671	255,256	5,718,103	5,185,418
6600 Financial and Human Resource Services	2,346,702	1,869,859	123,292	42,463	1,912,322	1,855,463
6700 Accountability Services	120,174	92,909	1,200	1,200	94,109	143,806
6800 System-Wide Pupil Support Services	415,304	273,843	538	538	274,381	266,199
6900 Policy, Leadership and Public Relations	781,001	474,008	25,970	13,220	487,227	441,490
<b>Total System-Wide Support Services</b>	<b>\$ 15,044,025</b>	<b>\$ 9,474,226</b>	<b>\$ 792,461</b>	<b>\$ 464,711</b>	<b>\$ 9,938,937</b>	<b>\$ 9,161,985</b>
<b>Ancillary Services:</b>						
7100 Community Services	\$ 388	\$ 388	\$ 165,108	\$ 106,646	\$ 107,034	\$ 85,463
7200 Nutrition Services	265,803	97,352	23,725	23,725	121,077	84,080
<b>Total Ancillary Services</b>	<b>\$ 266,190</b>	<b>\$ 97,740</b>	<b>\$ 188,833</b>	<b>\$ 130,371</b>	<b>\$ 228,111</b>	<b>\$ 169,543</b>
<b>Non-Programmed Charges:</b>						
8100 Payments to Other Governments	\$ 2,362,000	\$ 1,404,052	\$ -	\$ -	\$ 1,404,052	\$ 1,211,842
8400 Interfund Transfers	500,000	-	47,741	47,696	47,696	50,379
8500 Contingency	-	-	-	-	-	-
8600 Educational Foundations	-	-	36,000	976	976	24,679
<b>Total Non-Programmed Charges</b>	<b>\$ 2,862,000</b>	<b>\$ 1,404,052</b>	<b>\$ 83,741</b>	<b>\$ 48,672</b>	<b>\$ 1,452,724</b>	<b>\$ 1,286,900</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>\$ 35,584,317</b>	<b>\$ 20,828,706</b>	<b>\$ 3,472,059</b>	<b>\$ 1,527,440</b>	<b>\$ 22,356,145</b>	<b>\$ 21,072,356</b>